

eCustoms Helpdesk Notification

Number:	Ref: 07/2022
Subject:	COUNCIL REGULATION (EU) 2022/259 of 23 February 2022 amending Regulation (EU) No 269/2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty, and independence of Ukraine
Who should read:	All traders that import from or export to Ukraine
Related Notification:	eCustoms Helpdesk Notification Ref: 05/2022
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms Helpdesk Contact through email is advisable email: ecustoms@revenue.ie Phone: 01 7383677
Issue Date:	03 March 2022

The purpose of this notification is to provide clarity to traders on how to avail of exemptions to the import prohibitions listed in [Council Regulation \(EU\) 2022/263](#), to respond to the decision by the Russian Federation to recognise the non-government-controlled areas of the Donetsk and Luhansk oblasts of Ukraine as independent entities.

The Regulation provides that it is prohibited to import into the European Union goods originating in the specified territories. Additionally, the sale, supply, transfer, or export of specified goods and technology to any natural or legal person, entity or body in the specified territories, or for use in the specified territories is also prohibited.

Imports from or exports to Ukraine that do not originate in or are not destined for the Donetsk or Luhansk oblasts are not prohibited. They should be identified by the inclusion of Code Y984 in Data Element 2/3 of the customs declaration for imports or in Box 44 of the SAD for exports.

Exemptions at import

Article 2(2) of the [Regulation](#) provides for exemptions in the following circumstances:

- (a) the execution until 24 May 2022 of trade contracts concluded before 23 February 2022, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal person, entity or body seeking to perform the contract has notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established;
- (b) goods originating in the specified territories which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with the EU-Ukraine Association Agreement.

Exemptions at export

Article 4(3) of the Regulation provides for exemptions in the following circumstances:

Goods which are subject to an obligation arising from a contract concluded before 23 February 2022, or from ancillary contracts necessary for the execution of such contracts, provided that the competent authority has been informed at least five working days in advance and is executed before 24 August 2022.

How to avail of exemptions

In order to avail of the exemptions listed above the declarant should enter the relevant code in Data Element (D/E) 2/3 of the customs declaration or Box 44 of the SAD in the case of exports. The relevant codes are listed below:

Codes to be included on declaration	Description	Imports/Exports Applicable
Y983	The prohibitions defined in articles 2.1 and 4.1 of Council Regulation (EU) 2022/263 do not apply (see exemptions in articles 2.2 and 4.3)	All imports from the areas of the Donetsk and Luhansk oblasts. Exports listed in Annex II of Council Regulation (EU) 2022/263
N954	The prohibition defined in article 2.1 of Council Regulation (EU) 2022/263 does not apply (see exemption in article 2(2)(b))	Imports for which a movement certificate has been issued by Ukraine customs for goods originating in the areas of the Donetsk and Luhansk oblasts.